

# HOUSE . . . . . No. 2341

By Ms. Balser of Newton, petition of Ruth B. Balser and others for legislation to exempt certain elderly persons from real estate tax increases resulting from proposition two and one-half overrides. Revenue.

## The Commonwealth of Massachusetts

### PETITION OF:

Ruth B. Balser	J. James Marzilli, Jr.
John H. Rogers	Cynthia Stone Creem
Brian A. Joyce	Frank M. Hynes
Joyce A. Spiliotis	James R. Miceli
Mary E. Grant	Alice Hanlon Peisch
Barbara A. L'Italien	William Lantigua
Michael E. Festa	Thomas J. O'Brien
Douglas W. Petersen	Peter V. Kocot
David Paul Linsky	

In the Year Two Thousand and Five.

AN ACT TO CREATE AN EXEMPTION FOR LOW-INCOME SENIORS FROM PROPOSITION 2½ OVERRIDES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Subsection (g) of Section 21C of Chapter 59, as  
2 appearing in the 1992 Official Edition, is hereby amended by  
3 inserting at the end thereof the following paragraph:—  
4 The local appropriating authority may vote to adopt the  
5 following exemption to the question:  
6 For residential property whose owner is 65 years of age or  
7 older and who occupies said property as his principal residence  
8 and whose real estate tax payment exceeds ten per cent of the tax-  
9 payers total income, provided however, that the taxpayer's total  
10 income together with the total income of taxpayer's spouse shall  
11 not exceed \$60,000. For the purposes of this paragraph "resi-  
12 dence" and "taxpayers total income" shall have the same meaning  
13 as used in paragraph (k) of section six of Chapter 62.

14 Any person qualifying for the exemption shall apply for the  
15 same on or before July 1st of the fiscal year in question on a form  
16 provided by the assessors. In determining eligibility for an exemp-  
17 tion the assessors shall review the income tax forms for the pre-  
18 ceding year.

1 SECTION 2. Subsection (h) of said section, as so appearing, is  
2 hereby amended by adding the following paragraph:—

3 The local appropriating authority may vote to adopt the  
4 following exemption to the question:

5 For residential property whose owner is 65 years of age or  
6 older and who occupies said property as his principal residence  
7 and whose real estate tax payment exceeds ten per cent of the tax-  
8 payers total income, provided however, that the taxpayer's total  
9 income together with the total income of taxpayer's spouse shall  
10 not exceed \$60,000. For the purposes of this paragraph "resi-  
11 dence" and "taxpayers total income" shall have the same meaning  
12 as used in paragraph (k) of section six of Chapter 62.

13 Any person qualifying for the exemption shall apply for the  
14 same on or before July 1st of the fiscal year in question on a form  
15 provided by the assessors. In determining eligibility for an exemp-  
16 tion the assessors shall review the income tax forms for the pre-  
17 ceding year.

1 SECTION 3. Subsection (i½) of said section, as so appearing,  
2 is hereby amended by adding the following paragraph:—

3 The local appropriating authority may vote to adopt the  
4 following exemption to the question:

5 For residential property whose owner is 65 years of age or  
6 older and who occupies said property as his principal residence  
7 and whose real estate tax payment exceeds ten per cent of the tax-  
8 payers total income, provided however, that the taxpayer's total  
9 income together with the total income of taxpayer's spouse shall  
10 not exceed \$60,000. For the purposes of this paragraph "resi-  
11 dence" and "taxpayers total income" shall have the same meaning  
12 as used in paragraph (k) of section six of Chapter 62.

13 Any person qualifying for the exemption shall apply for the  
14 same on or before July 1st of the fiscal year in question on a form  
15 provided by the assessors. In determining eligibility for an exemp-

16 tion the assessors shall review the income tax forms for the pre-  
17 ceding year.

1 SECTION 4. Subsection (j) of said section, as so appearing, is  
2 hereby amended by adding the following paragraph:—

3 The local appropriating authority may vote to adopt the  
4 following exemption to the question:

5 For residential property whose owner is 65 years of age or  
6 older and who occupies said property as his principal residence  
7 and whose real estate tax payment exceeds ten per cent of the tax-  
8 payers total income, provided however, that the taxpayer's total  
9 income together with the total income of taxpayer's spouse shall  
10 not exceed \$60,000. For the purposes of this paragraph "resi-  
11 dence" and "taxpayers total income" shall have the same meaning  
12 as used in paragraph (k) of section six of Chapter 62.

13 Any person qualifying for the exemption shall apply for the  
14 same on or before July 1st of the fiscal year in question on a form  
15 provided by the assessors. In determining eligibility for an exemp-  
16 tion the assessors shall review the income tax forms for the pre-  
17 ceding year.

1 SECTION 5. Subsection (k) of said section, as so appearing, is  
2 hereby amended by adding the following paragraph:—

3 The local appropriating authority may vote to adopt the  
4 following exemption to the question:

5 For residential property whose owner is 65 years of age or  
6 older and who occupies said property as his principal residence  
7 and whose real estate tax payment exceeds ten per cent of the tax-  
8 payers total income, provided however, that the taxpayer's total  
9 income together with the total income of taxpayer's spouse shall  
10 not exceed \$60,000. For the purposes of this paragraph "resi-  
11 dence" and "taxpayers total income" shall have the same meaning  
12 as used in paragraph (k) of section six of Chapter 62.

13 Any person qualifying for the exemption shall apply for the  
14 same on or before July 1st of the fiscal year in question on a form  
15 provided by the assessors. In determining eligibility for an exemp-  
16 tion the assessors shall review the income tax forms for the pre-  
17 ceding year.